

NEBRASKA ADMINISTRATIVE CODE

TITLE 220 - DEPARTMENT OF LABOR

CHAPTER 9 - REFUNDS OF OVERPAID COMBINED TAX

001. This chapter is adopted pursuant to *Neb. Rev. Stat.* §§48-607 and 48-660.
002. An employer may claim a refund or credit adjustment. The claim shall be made on a form prescribed by the Commissioner. The employer shall state the reason for its claim. The form shall be signed by the owner, a partner, or an authorized officer or employee of a corporation and shall be notarized if the claim exceeds \$500.00. A signature from an authorized Nebraska Department of Labor employee may be substituted for notarization.
003. For purposes of *Neb. Rev. Stat.* §48-660, "reasonable time" shall mean a period of time not to exceed one year. The Unemployment Insurance Tax Administrator may determine the frequency of the refunds necessary for efficient administration within such period.
004. If a claim is allowed, the employer will be notified of the Department's decision including the method of repayment. Interest shall not accrue on overpaid combined taxes.
005. A denial of a claim under section 002 shall become final unless the employer files a request for a hearing. The request must be filed within thirty days of the date of the denial.
006. Hearings for review of a denial of a refund or credit adjustment shall be conducted in the manner set out in 223 NAC 1.